Pvt 3

PRESERVED 27.1.53

App. F. IX-4

192 .

File No. 70-29

Previous References

(97.)

Serial Nos. 1-3

LS Dft 42-31

Later References

97 73-32-1

General and Revenue Secretariat.

Serial Nos. 3

Part B for Jet 30.

SUBJECT

classification in accounts of Receipts & Expenditure relating to Recording Rights.

P. 18

Compt & Mr.
Rev. Commr
Rev. Branch
Jt 5301-2 & 31.1.30
passes orders on the ——

FINANCIAL SECRETARY
4 JULY 1929
No.

88/7C

G.270.29-1

Ls 1-29-2

U.O. No. Books.18/-

Classification in accounts of Receipts and Expenditure relating to "Record of Rights".

Since 1927-28, the first year of introduction of the scheme, the transactions are classified in accounts under a separate sub head 2 (iv) Record of Rights under the Expenditure Head, I Land Revenue. The same procedure has been followed in the Budget Estimates for 1929-30. The excess of receipts over expenditure will therefore appear as a minus entry in accounts under I. Land Revenue. In 1927-28, the net expenditure was minus 37,899. This is a defect in the system of accounting as the minus expenditure reduces the expenditure charged against the demand voted by the Legislative Council. The Revenue ~~xxxxx~~ Commissioner has explained in his letter No. C.Per.A.6/28-29 dated 29th May 1929 that though the net receipts under the above head in the Revised Estimates for 1928-29 and the Budget Estimates for 1929-30 are taken as 'nil', the excess of receipts over expenditure amounting to Rs.50,000/- and Rs.1,00,000/- respectively has been taken in the Budget Estimates under I Land Revenue Miscellaneous. This procedure has not been definitely authorised, but there seems to be no objection to follow it in the accounts for 1928-29 and onwards until expenditure exceeds the receipts by showing the transfer separately on the expenditure side.

The Revenue Commissioner has also proposed that the net receipts should be funded separately, for meeting expenses to be incurred in future for Survey Operations etc. and shewn separately under a debt head in the accounts. I do not think there is much need for such an arrangement. The Department may maintain an up-to-date account of receipts and expenditure with necessary details.

V. Shamanna
Comptroller.

The Financial Secretary to the
Government of Mysore,
Bangalore.
with compliments

2 to Govt. Secy with Compliments for remarks, in consultation with the Rev Commr

SAM

CHIEF SECRETARIAT
R. 1579
6 JULY 1929
REVENUE BRANCH

General and Revenue Secretariat.

S File No. 70/1 of 1929

Serial No.

3 Forwarded with compliments to the Rev. Com. for favour of his remarks on the Comptroller's suggestions.

6-7-29

Returned with compliments.

4 As the Comptroller is agreeable to the net receipts being transferred from the 'Expenditure' side to the Receipts' side of the Land Revenue Budget, this procedure may be adopted.

5 As regards having a separate fund and separate accounts for the receipts and expenditure on account of R.R., I still think that it is necessary that separate accounts should be maintained Districtwar, in the Comptroller's office, inorder that they may serve as a check over the figures furnished by the Revenue Department with a view to watch and see that the sanctioned scale of expenditure is not exceeded.

6 2. Unless the net receipts under the R.R. are funded separately and ear-marked for future expenses it is just possible that the amount which has been recovered from the raiyats for a particular purpose viz., measurements etc., in connection with the R.R. is likely to be included in the Gene-

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE. No. JUL 3 1929

C/47 533 29-30

Rev

NOTE—Contn. Sheet.

WD 01714—GPB—30,000—18-4-28

Serial No.

General Revenues and utilised otherwise.-- I am therefore of the opinion that this account must be kept separate as a fund, so that it may not be trenched upon for other purposes.

Revenue Commissioner.

1389/28

7. The arrangements suggested by the Rev. Com. may be agreed to.

Fin. Sec. ante cangth.

31.7.29

1.8.29

8. Let us see what the position is with according to the final accounts of the year 28-29, and the provisional ones in force -

9. The figures according to your Preliminary accounts may be obtained from the Comptr and the Com resubmitted

2/8/29

10. The above preliminary figures are not yet available. So far as the figures available in the books of Section are available, the position is as given below.

Receipts		Expenditure.	
Do end of May	90715-11-6		70564-10-6
June 29	8871-5-6.		19210-1-0
	99587-1-0		89777-11-6

Net Excess 9809.

Subd 21/8/29

NOTE—Contn. sheet

WD 021—GPB—30,060—21-8-28

Serial No.

The file will be resubmitted after the June Treasury accounts are received

Subs
nexa
5/8/29)
mr
5/8/29

H Secy
5.8.29

This may wait till the June Pvt accounts are ready

7-8-29

Subs till end of this month

Ur
8/8/29

This may be kept in Subs for a week more

Subs
mean
31/8/29)
mr
3/9

Yes

5/9/29

Subs
5/9/29)

Resubmitted the June preliminary accounts have separately been received and dealt with - It is ascertained from the Budget Section that the expenditure under Record of Rights is 92943-7-6 and Receipts 99596 leaving a balance of Rs 6653-1-6 over the expenditure

Subs
mean
23.9
mr
24/9/29)

H Secy
23/9/29

I agree with the Comptroller. The question of funding the receipts (rents from R.R. fees & repairs

FINANCIAL SECRETARY
5 AUG. 1929
NO. 1526

FINANCIAL SECRETARY
24 SEP. 1929
3922

WD 01684—GPB—30,000—20-4-29

Serial No.

further examination. In view of the smallness of the amount - vide preliminary note 7.10.29 - it is not worth while to introduce the arrangement immediately.

18 A draft order approving of the Compliance proposal and reserving the Rs. ~~proposal~~ question for further consideration may be put up.

25/9/29

19 Draft order with draft for approval

Asst. 30.9.29 — Asst. 1.10.29

Secy. — Draft for consideration.

The ~~Hon'ble Member~~ Finance Committee may be invited to offer its opinion on the proposal.

1st Member — 1.10.29

Mem 5/10/29

21 This will be included in the agenda of the next meeting of the Finance & Taxation Committee which will be held in all probability in December next

Subs 23 May the draft issue.

Asst. 9/10/29 — Secy. — 24 This may await the result of the T.O. mark

If approved — Asst. — Secy. — 25 The draft approved by the Member may

PERSONAL SECRETARY 1 OCT. 1929 No. 4291

OFFICE OF THE FIRST MEMBER OF COUNCIL 5 OCT. 1929 No. 2128

PRIVATE SECRETARY 17 OCT. 1929 No. 4729

WD 01684—GPB—30,000—20-1-29

General and Revenue Secretariat | File No. 70 of 1929

Serial No.

Issue — The question of funding R.R's must be the point on which the F & T Committee give an early decision. This may be included in the next agenda.

17/10

Issued

Sus 26/10/29

To be put up at the time of next F+T Committee meeting.

26 Note A note has been sent to the F+T committee members for consideration in connection with the Question No 2 on Agenda re "Funding the Net Receipts from the Record of Rights." A note is put up from the material available for approval.

Subs 2/12/29 After approval issue, the file will be sent to the Budget section to furnish the figures of Receipts and expenditure under the RR Scheme from the time of its introduction to date.

Yes /

6844 2/12

Noted 29 Addl Secy

28

3/12

WD 01684—GPB—30,000—20-4-29

App. F. III—2]

General and Revenue Secretariat. 97 File No. 70 of 1929

Serial No.

Printed copies are not yet received
Mr Yusuf to remind Press

29 The question of sending the Receipts from the Record of Rights - Was placed before the P. & J Committee whose opinion is recorded below: -

"The proposal made by the Rev Commr for sending the net receipts from fees for Record of Rights as explained in the letter now prepared on the Subject was considered by the Committee. They were of opinion that the creation of a separate fund for the purpose was not necessary and that the present arrangement of showing the receipts and charges separately on the revenue and expenditure sides of the accounts was suitable. They observed however that a proforma accounts to show the net result of the transactions in each year in connection with the introduction and maintenance of Record of Rights should be maintained with a view to the scales of fees levied there for being readjusted wherever necessary."

Printed copy rect. now in portup. — V
by 3.30 PM.

30 A draft accepting the above view will if approved be sent to Comptroller

Secy's letter 16/1/30

31 May be done.

7.1 Secy) 18.1.30.

Draft revised

32 The S.O. referred to in the draft should be kept up -

clean draft required

18/1/30

FINANCIAL SECRETARY 18 JAN 1930 9146.

NOTE—Contn. sheet.

WD 066—GPB—30,000—26-7-29

App. F. III—2]

File No. 20 of 192 9

A copy of the G.O (1.12.29) referred to in the draft relating to the allotment of 80% of the receipts from sub-division fees in each taluk for expenditure connected with the Record of Rights operations is sent up —

Sub'd with reference to personal instructions

Secy 28/1/30

Addl 29/1/30

FINANCIAL SECRETARY'S 22 JAN 1930

Secy

Red with abstract

29 JAN. 1930 No. 5744

The order referred to in the draft is flagged xx.

Ret with clean typed draft as per orders

Addl 21.1.30

Secy

24 C/W despatch

24/1/30

Draft for approval

1st member 26/1/30

36 May issue after Sign. of Second Member

Secy 28.1.30

2nd member 37 28/1/30

38 Cgx 29/1/30

39 Issue 31/1/30

Proceed No H 5301-28.3 30

To The Collector Rev Comr

No H 5301-2 8.3.2/30

State that the present arrangements

NOTE—Contn. sheet No.

Before issued Addl Secy Dy 5/2/30

WD 066—GPB—30,000—26-7-29

General and Revenue Secretariat | File No. 20 of 1923.

Serial No.	
3	of showing the receipts and charges separately relating to R. R on the Revenue & Expenditure sides of the Accounts should not be changed and that a proforma account be maintained in the Comptroller's office to show the net results of the transactions in each year with credit to the total expenditure on the scheme being kept write in the receipts & the scales of fees levied therefor being readjusted whenever necessary.

B
Pressing

B. J. M.R.
24/2/30

Printed copy received is placed in file

Note—Contn. Sheet

WD 066—GPB—30,000—26-7-29

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:-- Note No.Books 18 dated 4th July 1929 from the Comptroller pointing out that under the existing procedure of classifying in accounts the transactions relating to the Record of Rights under expenditure head 1 Land Revenue, the expenditure charged to against the Demand voted by the Council gets reduced by the net receipts from Records of Rights for collections and suggesting the transfer of the transactions from the expenditure to the Receipts side of the Land Revenue Budget.

2. U.O.Note from the Revenue Commissioner No.C.147/29-30 dated 8th July 1929 agreeing to the Comptroller's suggestion and requesting that the net receipts from Records of Rights may be funded and ear-marked for expenditure in the Districts concerned in connection with Record of Rights.

.....

ORDER NO: FL: 2636-7 /97 70-29-2

Dated, the 18th October 1929.

28/10

The Comptroller's proposal to exhibit the transactions relating to the Record of Rights on the receipt side of the Land Revenue Budget which is agreed to by the Revenue Commissioner is approved.

2. The question of funding the net receipts derived from the scheme is reserved for further examination. The expenditure relative to Record of Rights will continue to be subject to the vote of the Legislative Council.

A. Narayanarao
Financial Secretary to Government.

To

The Comptroller, Mysore Government.
" Revenue Commissioner in Mysore.

G.R.S. App. F VI G-2]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and revenue Secretariat

( )

the *192* .

Date of issue 23/10/29

Signed by Mr A.N. Raghavachar

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Sec G-7

File No. FV-29

Serial No. 2

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

Note No BOOKS 18 dated 4th July 1929 from the Comptroller pointing out that under the ~~Statute~~ ~~That under the~~ existing procedure of classifying in accounts the transactions relating to the Record of Rights ~~under a separate sub-head~~

Order Thereon No.

~~2(iv) Record of Rights~~ under ~~The~~ expenditure head 1 Land Revenue ~~there is a defect in the System~~ ~~is defective~~ ~~of accounting as the moneys~~ ~~figure expenditure receives~~

The ~~System~~ expenditure charged against.

The Demand voted by the council
get reduced by the net-receipts from Record rights for collection
and agreeing ~~to the Revenue~~ suggesting
~~Comptr's proposal to the transfer~~ the explicit the transfer
of the ~~net receipts~~ transaction from the
expenditure to the Receipts side
of the Land Revenue ~~Budget~~.

2) ~~Correspondence ending with~~ Further in
a note No C 1447/29-30 dated
8th July 1929 ~~stating that~~ from the Rev Comr
~~he considers it is necessary~~
~~that fund the Net receipts separately~~ More Record of Rights:-
and to maintain Districtwise
accounts in the Comptroller's Office
to serve as a check over the figures
furnished by the Revenue Department
with a view to watch & see that
the sanctioned scale of expenditure
is not exceeded.

agreeing with the Comptr's proposal
and requesting that the net
receipts from Record of Rights
~~may~~ should be funded and
ear-marked for expenditure
in the districts concerned
in connection with R.R.

List of enclosure.

Order No ~~JC~~ 2636-J dt 23/10/29 *Copied by*

Examined by

The comptroller's proposal ~~agreed~~
explicit the transaction relating to ~~of~~ the Record of Rights in
to ~~transfer the net receipts~~ from
~~the Expenditure to~~ the Receipt side
of the Land Revenue Budget which is agreed to by
the Rev Comr & approved.
The question ~~of~~ funding the

WD 0326—GPB—12,500—26-5-27

G. R. S. App F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

The expenditure relating to R.R will continue when subject to the vote of the L.C.

5.10.25

not receipts derived from the Service is reserved for further examination and separate orders will issue in the matter

h 1.10.25

1.10.25

To the Comptr
The Rev Comr
Copy to Rev Branch

Proceedings of the Meeting of the Finance and Taxation Committee held in the Chambers of the First Member of Council on Saturday the 7th December 1929, commencing at 4 p. m.

PRESENT.

CHAIRMAN.

Rajakaryaprasakta Diwan Bahadur M. N. Krishna Rao, Esq., B.A.

MEMBERS.

D. H. Chendrasekharaiya, Esq., B.A., LL.B.
Sylvester Pais, Esq., B.A.
H. B. Gundappa *alias* Gundappa Gowda, Esq., B.A., B.L.
S. C. Mallaiah, Esq.
B. P. Basappa Setty. Esq.

SECRETARY.

Rajasevaparayana B. Srinivasa Iyengar, Esq., B.A., B.L.

ABSENT.

K. V. Veeranna, Esq.

1. *Schedule of Demands for Additional and Supplementary grants for* 1929-30 *to be submitted to the Legislative Council (December Session).*—The information required by the Members was furnished and all the demands except No. 1 were passed with the following recommendations and remarks:—

DEMANDS.	RECOMMENDATIONS.
No. 1. 1. Land Revenue (4) Revenue Survey and Settlement. Rs. 4,690. Grant for the entertainment of a peon for each of the 76 Taluk Measurers (Fieldmen) for speeding up phod and durasti work.	The Members excepting Mr. Sylvester Pais, considered that the grant was unnecessary and that the survey and phoding work might be arranged for as heretofore without the employment of separate peons to work under the Measurers. Mr. Sylvester Pais agreed to the retention of the grant on the ground that the Measurers being technical men required menial help for carrying their instruments, etc.
No. 9. 17. Miscellaneous 4. Miscellaneous Irrecoverable loans written off Rs. 33,216.	In passing this item the Committee observed that prompt action should be taken for recovery of all loan arrears, since the longer the time allowed, the less would be the chance of recovery and that in particular, the outstanding cases relating to the Saklespur and Chikmagalur Coffee Banks might be examined and brought to speedy disposal.
No. 16. 27. Agriculture 4. Veterinary charges. Hospital necessaries. Payment of the Bills of Messrs. John Bell & Croyden, Ltd., London, for veterinary appliances. Rs. 1,550.	In agreeing to this grant the Committee considered that the delay of over two years in discharging this claim should have been avoided.

2. The proposal made by the Revenue Commissioner for funding the net receipts from fees for Record of Rights as explained in the brief note prepared on the subject was considered by the Committee. They were of the opinion that the creation of a separate fund for the purpose was not necessary, and that the present arrangement of showing the receipts and charges separately on the Revenue and Expenditure sides of the accounts was suitable. They observed, however, that a proforma account to show the net result of the transactions in each year in connection with the introduction and maintenance of Record of Rights should be maintained with a view to the scales of fees levied therefor being readjusted whenever necessary.

B. SREENIVASA IYENGAR,
Secretary,
Finance and Taxation Committee.

To—The Members of the Finance and Taxation Committee.

WD 1877—GPB—75—9-1-30.

G.270.29-3

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

***

READ:- again, G.O.No.Fl.2636-7/G.F.70-29-2 dated 23rd October 1929 approving of the proposal of the Comptroller to exhibit the transactions relating to the Record of Rights on the receipt side of the Land Revenue Budget and reserving for further examination the question of funding the net receipts derived from the Scheme.

2. Para 2 of the proceedings of the Finance and Taxation Committee meeting held on 7th December 1929 on the above subject.

ORDER NO:FL: S-301-29

Dated, Bangalore, the 3.2.30

Government agree with the Committee that the creation of a separate fund for the purpose is not necessary and that the present arrangements of showing the receipts and charges separately on the Revenue and Expenditure sides of the account does not require to be changed. A pro-forma account will however be maintained in the Comptroller's Office to show the net result of the transactions in each year in connection with the introduction and maintenance of Record of Rights with a view to the total expenditure on the scheme being kept within the receipts and to the scales of fees levied therefor being readjusted whenever necessary.

An account of receipts and expenditure in connection with the Record of Rights will also be maintained in each taluk and the progress of expenditure ~~on establishment enter-~~

~~for the purpose~~ watched, so that it will not exceed ~~50 per cent of the receipts~~ the limit specified in the Go of 1st Oct 1927

The Comptroller is requested to take action in consultation with the Revenue Commissioner for the maintenance of the necessary registers and accounts in the several offices to give effect to the foregoing directions.

Hyk

2611/30

Mue 25-1-30

Finl. Secy. to Govt.

To

The Comptroller to Govt,

" Revenue Commissioner

Copy to Revenue Branch.

Print

Government of his highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. Fl. 5301-2—G. F. 70-29, dated 31st January—3rd February 1930.

Pro-forma Accounts.

Directs the maintenance of the —— in the Comptroller's Office to show the net result of the transactions in each year in connection with the introduction and maintenance of Record of Rights with a view to the total expenditure on the scheme being kept within the receipts and to the scales of fees levied therefor being readjusted whenever necessary.

READ—

Again Government Order No. Fl. 2636-7—G. F. 70-29-2, dated 23rd October 1929, approving of the proposals of the Comptroller to exhibit the transactions relating to the Record of Rights on the receipt side of the Land Revenue Budget and reserving for further examination the question of funding the net receipts derived from the Scheme.

2. Para 2 of the proceedings of the Finance and Taxation Committee meeting held on 7th December 1929 on the above subject.

ORDER NO. FL. 5301-2—G. F. 70-29, DATED 31ST JANUARY—3RD FEBRUARY 1930.

Government agree with the Committee that the creation of a separate fund for the purpose is not necessary and that the present arrangement of showing the receipts and charges separately on the Revenue and Expenditure sides of the account does not require to be changed. A pro-forma account will, however, be maintained in the Comptroller's Office to show the net result of the transactions in each year in connection with the introduction and maintenance of Record of Rights with a view to the total expenditure on the Scheme being kept within the receipts and to the scales of fees levied therefor being readjusted whenever necessary.

2. An account of receipts and expenditure in connection with the Record of Rights will also be maintained in each Taluk and the progress of expenditure watched, so that it will not exceed the limits specified in the Government Order of 1st December 1927.

3. The Comptroller is requested to take action in consultation with the Revenue Commissioner for the maintenance of the necessary registers and accounts in the several offices to give effect to the foregoing directions.

B. SRINIVASA IYENGAR,
Secretary to Government,
Financial Department.

To—The Comptroller to the Government of Mysore.
The Revenue Commissioner in Mysore.

Exd.—P. S. R. N.

WD—2260—GPB—375—15-2-30